



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1

Principal Office: 1900 GRAND CHUTE BLVD  
GRAND CHUTE, WI 54913-9613

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1

**Utility Address:** 1900 GRAND CHUTE BLVD  
GRAND CHUTE, WI 54913-9613

**When was utility organized?** 1/1/1975

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** LINDA MORACK

**Title:** FISCAL ACCOUNTS MANAGER

**Office Address:**

1900 GRAND CHUTE BLVD  
GRAND CHUTE, WI 54913-9613

**Telephone:** (920) 832 - 1573 EXT

**Fax Number:** (920) 832 - 6036

**E-mail Address:** linda.morack@grandchute.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DAVID MACCOUX CPA

**Title:** SHAREHOLDER

**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4114

**Fax Number:** (920) 436 - 7808

**E-mail Address:** maccoux@schencksolutions.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MICHAEL MARSDEN

**Title:** PRESIDENT

**Office Address:**

1900 GRAND CHUTE BLVD  
GRAND CHUTE, WI 54913-9613

**Telephone:** (920) 832 - 1581

**Fax Number:** (920) 832 - 6036

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** DAVID MACCOUX CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com**Date of most recent audit report:** 3/22/2004**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MARK ROHLOFF**Title:** ADMINISTRATOR**Office Address:**  
1900 GRAND CHUTE BLVD  
GRAND CHUTE, WI 54913-9613**Telephone:** (920) 932 - 1573**Fax Number:** (920) 832 - 1660**E-mail Address:**

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**Name:** TODD PRAHL**Title:** SUPERINTENDENT**Office Address:**  
1900 GRAND CHUTE BLVD  
GRAND CHUTE, WI 54913-9613**Telephone:** (920) 832 - 1581**Fax Number:** (920) 832 - 6036**E-mail Address:**

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**Name of utility commission/committee:**    SANITARY DISTRICT COMMISSION

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**Names of members of utility commission/committee:**CHARLOTTE L. BERG, SUPERVISOR  
JUDITH A. CHRISTJOHN, SECRETARY  
THOMAS LEHR, TREASURER/SUPERVISOR  
MICHAEL A. MARSDEN, PRESIDENT  
SHERRI MCNAMARA, SUPERVISOR  
PATRICIA A. STEVENS, SUPERVISOR

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an**

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## IDENTIFICATION AND OWNERSHIP

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outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?      NO

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Provide the following information regarding the provider(s) of contract services:

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Firm Name:

, WI

Contact Person: ,

Title:

Telephone: (    ) -

Fax Number: (    ) -

E-mail Address:

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Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,253,970	2,852,871	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,915,353	2,487,053	<b>2</b>
Depreciation Expense (403)	113,971	252,856	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	22,110	18,091	<b>5</b>
<b>Total Operating Expenses</b>	<b>3,051,434</b>	<b>2,758,000</b>	
<b>Net Operating Income</b>	<b>202,536</b>	<b>94,871</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>202,536</b>	<b>94,871</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,768	3,173	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	55,601	70,576	<b>10</b>
Miscellaneous Nonoperating Income (421)	815,390	690	<b>11</b>
<b>Total Other Income</b>	<b>875,759</b>	<b>74,439</b>	
<b>Total Income</b>	<b>1,078,295</b>	<b>169,310</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	186,036	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>186,036</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>892,259</b>	<b>169,310</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	13,183	19,003	<b>14</b>
Amortization of Debt Discount and Expense (428)	8,806	8,002	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	62,574	48,726	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0		<b>19</b>
<b>Total Interest Charges</b>	<b>84,563</b>	<b>75,731</b>	
<b>Net Income</b>	<b>807,696</b>	<b>93,579</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,148,812	2,903,590	<b>20</b>
Balance Transferred from Income (433)	825,308	93,579	<b>21</b>
Miscellaneous Credits to Surplus (434)	9,496,661	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	17,612	64,912	<b>23</b>
Appropriations of Surplus--Debit (436)	321,609	(216,555)	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>13,131,560</b>	<b>3,148,812</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,253,970		3,253,970	1
<b>Total (Acct. 400):</b>	<b>3,253,970</b>	<b>0</b>	<b>3,253,970</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,915,353		2,915,353	2
<b>Total (Acct. 401-402):</b>	<b>2,915,353</b>	<b>0</b>	<b>2,915,353</b>	
<b>Depreciation Expense (403):</b>				
Derived	113,971		113,971	3
<b>Total (Acct. 403):</b>	<b>113,971</b>	<b>0</b>	<b>113,971</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	22,110		22,110	5
<b>Total (Acct. 408):</b>	<b>22,110</b>	<b>0</b>	<b>22,110</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>202,536</b>	<b>0</b>	<b>202,536</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	4,768		4,768	8
<b>Total (Acct. 415-416):</b>	<b>4,768</b>	<b>0</b>	<b>4,768</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST ON INVESTMENTS	41,144	0	41,144	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENTS	14,457	0	14,457 12
<b>Total (Acct. 419):</b>	<b>55,601</b>	<b>0</b>	<b>55,601</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		754,839	754,839 13
TAX EXEMPT COMPUTER AID RECEIVED FROM THE STA	650	0	650 14
ADMINISTRATION & OTHER CHARGES INCLUDED WITH ,	59,901	0	59,901 15
<b>Total (Acct. 421):</b>	<b>60,551</b>	<b>754,839</b>	<b>815,390</b>
<b>TOTAL OTHER INCOME:</b>	<b>120,920</b>	<b>754,839</b>	<b>875,759</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		186,036	186,036 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>186,036</b>	<b>186,036</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>186,036</b>	<b>186,036</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	13,183		13,183 19
<b>Total (Acct. 427):</b>	<b>13,183</b>	<b>0</b>	<b>13,183</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	8,806		8,806 20
<b>Total (Acct. 428):</b>	<b>8,806</b>	<b>0</b>	<b>8,806</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	62,574		62,574 22
<b>Total (Acct. 430):</b>	<b>62,574</b>	<b>0</b>	<b>62,574</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>66,951</b>	<b>0</b>	<b>66,951</b>
<b>NET INCOME:</b>	<b>256,505</b>	<b>568,803</b>	<b>825,308</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,148,812	0	3,148,812 25
<b>Total (Acct. 216):</b>	<b>3,148,812</b>	<b>0</b>	<b>3,148,812</b>
<b>Balance Transferred from Income (433):</b>			
Derived	256,505	568,803	825,308 26
<b>Total (Acct. 433):</b>	<b>256,505</b>	<b>568,803</b>	<b>825,308</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ELIMINATION OF CONTRIBUTED CAPITAL	0	9,496,661	9,496,661 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>9,496,661</b>	<b>9,496,661</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
SEE NOTE TO SCHEDULE	17,612	0	17,612 28
<b>Total (Acct. 435)--Debit:</b>	<b>17,612</b>	<b>0</b>	<b>17,612</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	321,609		321,609 29
<b>Total (Acct. 436)--Debit:</b>	<b>321,609</b>	<b>0</b>	<b>321,609</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,066,096</b>	<b>10,065,464</b>	<b>13,131,560</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	4,768				<b>4,768</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				<b>0</b>	<b>2</b>
Payroll	0				<b>0</b>	<b>3</b>
Materials	0				<b>0</b>	<b>4</b>
Taxes	0				<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>4,768</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,768</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,253,970	0	0	0	3,253,970	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,253,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,253,970</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	218,717	12,254	<b>230,971</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	12,254	(12,254)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>230,971</b>	<b>0</b>	<b>230,971</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	17,210,526	16,776,261	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,963,297	3,046,596	2
<b>Net Utility Plant</b>	<b>12,247,229</b>	<b>13,729,665</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,247,229</b>	<b>13,729,665</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	792,698	601,645	8
Special Funds (125-128)	729,180	946,423	9
<b>Total Other Property and Investments</b>	<b>1,521,878</b>	<b>1,548,068</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,344,720	1,968,652	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	637,563	650,581	15
Other Accounts Receivable (143)	6,249	435	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	204,662	120,056	18
Materials and Supplies (151-163)	13,812	5,166	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	4,318	1,758	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,211,324</b>	<b>2,746,648</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	30,886	38,998	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>30,886</b>	<b>38,998</b>	
<b>Total Assets and Other Debits</b>	<b>17,011,317</b>	<b>18,063,379</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	418,205	418,205	<b>26</b>
Appropriated Earned Surplus (215)	729,180	407,571	<b>27</b>
Unappropriated Earned Surplus (216)	13,131,560	3,148,812	<b>28</b>
<b>Total Proprietary Capital</b>	<b>14,278,945</b>	<b>3,974,588</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	200,000	325,000	<b>29</b>
Advances from Municipality (223)	1,909,996	2,027,202	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>2,109,996</b>	<b>2,352,202</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	567,220	587,666	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	440	550	<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	7,310	8,852	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	9,100	9,304	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>584,070</b>	<b>606,372</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	38,306	37,162	<b>44</b>
<b>Total Deferred Credits</b>	<b>38,306</b>	<b>37,162</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	11,093,055	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>17,011,317</b>	<b>18,063,379</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	16,776,261	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,297,262	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,843,094	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	68,320				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,850				9
<b>Total Utility Plant</b>	<b>17,210,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,185,667	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,777,630	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>4,963,297</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>12,247,229</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,046,596				<b>3,046,596</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	113,971				<b>113,971</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	35,062				<b>35,062</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearing	18,850				<b>18,850</b>	<b>9</b>
Salvage	5,184				<b>5,184</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>173,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>173,067</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	33,996				<b>33,996</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>33,996</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,996</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>3,185,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,185,667</b>	<b>20</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	186,036				186,036	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	1,596,394				1,596,394	10
<b>Total credits</b>	<b>1,782,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,782,430</b>	11
<b>Debits during year</b>						12
Book cost of plant retired	4,800				4,800	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>4,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,800</b>	17
<b>Balance end of year (111.2)</b>	<b>1,777,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,777,630</b>	18

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	13,812	5,166	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>13,812</u>	<u>5,166</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MORTGAGE REVENUE BONDS	5,589	428	11,197	1
1999 GENERAL OBLIGATION NOTES	879	428	5,276	2
2000 GENERAL OBLIGATION NOTES	442	428	2,869	3
2001 GENERAL OBLIGATION NOTES	23	428	180	4
2002 GENERAL OBLIGATION NOTES	1,873	428	10,670	5
2003 GENERAL OBLIGATION NOTES	0	428	694	6
Total			30,886	
Unamortized premium on debt (251)				
NONE				7
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	418,205	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>418,205</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
MORTGAGE REVENUE REFUNDING BOND	12/01/1993	07/01/2005	4.95%	200,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>200,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:      200,000**



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
GENERAL OBLIGATION NOTES PAYABLE	07/12/2000	06/01/2010	4.91%	260,000	<b>1</b>
GENERAL OBLIGATION NOTES PAYABLE	12/01/2001	12/01/2011	3.50%	12,653	<b>2</b>
GENERAL OBLIGATION NOTES PAYABLE	12/01/2002	12/01/2012	2.96%	1,092,343	<b>3</b>
GENERAL OBLIGATION NOTES PAYABLE	12/01/2003	12/01/2013	2.69%	215,000	<b>4</b>
GENERAL OBLIGATION NOTES PAYABLE	11/01/1999	11/01/2009	4.68%	330,000	<b>5</b>
<b>Total for Account 223</b>				<b><u>1,909,996</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	22,110	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>22,110</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	17,874	7
PSC Remainder Assessment	4,236	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>22,110</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Refunding Bonds 12/1/93	0	12,870	12,870	0	1
BANK FEES PAID	0	313	313	0	2
<b>Subtotal</b>	<b>0</b>	<b>13,183</b>	<b>13,183</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
General obligation notes payable dated 9/15/96	2,762	1,381	4,143	0	3
GENERAL OBLIGATION NOTES PAYABLE DATED 11/99	3,330	19,608	19,980	2,958	4
GENERAL OBLIGATION NOTES PAYABLE - 2000	1,342	15,456	15,548	1,250	5
GENERAL OBLIGATION NOTES PAYABLE - 2001	42	500	503	39	6
GENERAL OBLIGATION NOTES PAYABLE - 2002	1,376	25,180	23,942	2,614	7
GENERAL OBLIGATION NOTES PAYABLE - 2003	0	449	0	449	8
<b>Subtotal</b>	<b>8,852</b>	<b>62,574</b>	<b>64,116</b>	<b>7,310</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,852</b>	<b>75,757</b>	<b>77,299</b>	<b>7,310</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	792,698	2
<b>Total (Acct. 124):</b>	<b>792,698</b>	
<b>Sinking Funds (125):</b>		
BOND RESERVE FUND	205,000	3
<b>Total (Acct. 125):</b>	<b>205,000</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	340,752	4
<b>Total (Acct. 126):</b>	<b>340,752</b>	
<b>Other Special Funds (128):</b>		
TOWER REPAIR FUND	183,428	5
<b>Total (Acct. 128):</b>	<b>183,428</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	637,563	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>637,563</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	3,338	14
<b>Other (specify):</b>		
REIMBURSEMENTS	2,911	15
<b>Total (Acct. 143):</b>	<b>6,249</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS PLACED ON 2003 TAX ROLL	145,547	16
DELINQUENT CUSTOMER ACCOUNTS PLACED ON 2003 TAX ROLL	58,124	17
WATER SERVICES	991	18
<b>Total (Acct. 145):</b>	<b>204,662</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED COMPENSATED ABSENCES	38,306	26
<b>Total (Acct. 253):</b>	<b>38,306</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,234,918	0	0	0	<b>5,234,918</b>	<b>1</b>
Materials and Supplies	9,489	0	0	0	<b>9,489</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,116,131	0	0	0	<b>3,116,131</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>2,128,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,128,276</b>	
Net Operating Income	202,536	0	0	0	<b>202,536</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.52%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

Miscellaneous Debits to Surplus - Debit (435) - The schedule was subtracting account 428, Amortization of Bond Discounts, from interest charges instead of adding them. As a result, the income from operations on page F-1 was off \$17,612 from the Balance Transferred from Income (433) account ( $8,806 * 2 = \$17,612$ ). Therefore, we reported an adjustment in this account to counteract this error.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	11,093,055	0	0	0	0	<b>11,093,055</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	11,093,055					<b>11,093,055</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	3,140,861	2,747,425	1
<b>Total Sales of Water</b>	<b>3,140,861</b>	<b>2,747,425</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	13,739	10,894	2
Miscellaneous Service Revenues (471)	7,463	10,246	3
Rents from Water Property (472)	52,048	47,400	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	39,859	36,906	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>113,109</b>	<b>105,446</b>	
<b>Total Operating Revenues</b>	<b>3,253,970</b>	<b>2,852,871</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-617)	2,366,535	2,005,237	8
Pumping Expenses (620-633)	46,322	46,823	9
Water Treatment Expenses (640-652)	0	0	10
Transmission and Distribution Expenses (660-678)	221,461	168,528	11
Customer Accounts Expenses (901-905)	41,937	33,406	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	239,098	233,059	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,915,353</b>	<b>2,487,053</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	113,971	252,856	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	22,110	18,091	17
<b>Total Other Operating Expenses</b>	<b>136,081</b>	<b>270,947</b>	
<b>Total Operating Expenses</b>	<b>3,051,434</b>	<b>2,758,000</b>	
<b>NET OPERATING INCOME</b>	<b>202,536</b>	<b>94,871</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	444	1,428	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>444</b>	<b>1,428</b>	
Metered Sales to General Customers (461)				
Residential	5,698	269,161	1,242,856	4
Commercial	1,149	291,956	1,172,444	5
Industrial	16	81,946	282,176	6
<b>Total Metered Sales to General Customers (461)</b>	<b>6,863</b>	<b>643,063</b>	<b>2,697,476</b>	
Private Fire Protection Service (462)	202		67,768	7
Public Fire Protection Service (463)	1		296,237	8
Other Sales to Public Authorities (464)	22	20,025	77,952	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>7,093</b>	<b>663,532</b>	<b>3,140,861</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	338,751	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
ADJUSTMENT - SEE NOTES TO THE SCHEDULE	(42,514)	4
<b>Total Public Fire Protection Service (463)</b>	<b>296,237</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	13,739	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>13,739</b>	
<b>Miscellaneous Service Revenues (471):</b>		
CONNECTION AND INSPECTION FEES	7,463	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>7,463</b>	
<b>Rents from Water Property (472):</b>		
RENTS FROM WATER TOWER ANTENNAS	52,048	8
<b>Total Rents from Water Property (472)</b>	<b>52,048</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	37,447	10
<b>Other (specify):</b>		
SPECIAL ASSESSMENT RESEARCH LETTERS	2,412	11
<b>Total Other Water Revenues (474)</b>	<b>39,859</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	<b>1</b>
Operation Labor and Expenses (601)		0	<b>2</b>
Purchased Water (602)	2,366,535	2,005,237	<b>3</b>
Miscellaneous Expenses (603)		0	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)		0	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)		0	<b>9</b>
Maintenance of Wells and Springs (614)		0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>2,366,535</b>	<b>2,005,237</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0	0	<b>14</b>
Fuel for Power Production (621)	0	0	<b>15</b>
Power Production Labor and Expenses (622)	0	0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	30,032	30,292	<b>17</b>
Pumping Labor and Expenses (624)	9,314	6,470	<b>18</b>
Expenses Transferred--Credit (625)	0	0	<b>19</b>
Miscellaneous Expenses (626)	1,663	1,126	<b>20</b>
Rents (627)	0	0	<b>21</b>
Maintenance Supervision and Engineering (630)	0	0	<b>22</b>
Maintenance of Structures and Improvements (631)	1,116	6,595	<b>23</b>
Maintenance of Power Production Equipment (632)	0	0	<b>24</b>
Maintenance of Pumping Equipment (633)	4,197	2,340	<b>25</b>
<b>Total Pumping Expenses</b>	<b>46,322</b>	<b>46,823</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	<b>26</b>
Chemicals (641)	0	0	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	0	0	<b>28</b>
Miscellaneous Expenses (643)	0	0	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	0	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	0	0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	36,787	41,801	<b>34</b>
Storage Facilities Expenses (661)	1,529	1,274	<b>35</b>
Transmission and Distribution Lines Expenses (662)	29,473	29,056	<b>36</b>
Meter Expenses (663)	6,697	12,571	<b>37</b>
Customer Installations Expenses (664)	2,327	5,562	<b>38</b>
Miscellaneous Expenses (665)	9,039	9,131	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	0	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	2,457	2,335	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	90,061	29,426	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	10,043	10,855	<b>46</b>
Maintenance of Meters (676)	8,844	6,976	<b>47</b>
Maintenance of Hydrants (677)	23,348	16,636	<b>48</b>
Maintenance of Miscellaneous Plant (678)	856	2,905	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>221,461</b>	<b>168,528</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>50</b>
Meter Reading Labor (902)	13,542	10,988	<b>51</b>
Customer Records and Collection Expenses (903)	28,395	22,418	<b>52</b>
Uncollectible Accounts (904)	0	0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>41,937</b>	<b>33,406</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	49,752	56,306	<b>56</b>
Office Supplies and Expenses (921)	3,144	3,629	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	9,354	6,110	<b>59</b>
Property Insurance (924)	21,033	14,523	<b>60</b>
Injuries and Damages (925)	0	0	<b>61</b>
Employee Pensions and Benefits (926)	73,497	69,533	<b>62</b>
Regulatory Commission Expenses (928)	0	529	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	1,810	1,567	<b>65</b>
Rents (931)	80,508	80,508	<b>66</b>
Maintenance of General Plant (932)	0	354	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>239,098</b>	<b>233,059</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,915,353</b>	<b>2,487,053</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		17,874	16,078	3
PSC Remainder Assessment		4,236	2,013	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>22,110</b>	<b>18,091</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	1,000		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>1,000</b>	<b>0</b>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)	41,090		12
Structures and Improvements (321)	168,702		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	219,362		17
Diesel Pumping Equipment (326)	41,586		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,050		20
<b>Total Pumping Plant</b>	<b>494,790</b>	<b>0</b>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			1,000	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>1,000</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			41,090	12
Structures and Improvements (321)			168,702	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			219,362	17
Diesel Pumping Equipment (326)			41,586	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,050	20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	<u>494,790</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	10,369		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	347,521		26
Transmission and Distribution Mains (343)	10,259,772	4,224	27
Fire Mains (344)	0		28
Services (345)	1,840,368	33,059	29
Meters (346)	1,229,825	104,080	30
Hydrants (348)	1,555,308		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>15,243,163</b>	<b>141,363</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	49,135	3,550	35
Computer Equipment (391.1)	45,038		36
Transportation Equipment (392)	151,293		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	65,378		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	51,317	13,771	41
Communication Equipment (397)	6,246		42
SCADA Equipment (397.1)	158,269		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>526,676</b>	<b>17,321</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,265,629</b>	<b>158,684</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>16,265,629</b>	<b>158,684</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			10,369	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			347,521	26
Transmission and Distribution Mains (343)		(8,334,564)	1,929,432	27
Fire Mains (344)			0	28
Services (345)		(1,495,030)	378,397	29
Meters (346)	13,800		1,320,105	30
Hydrants (348)		(1,263,461)	291,847	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>13,800</b>	<b>(11,093,055)</b>	<b>4,277,671</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			52,685	35
Computer Equipment (391.1)			45,038	36
Transportation Equipment (392)	19,121		132,172	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	500		64,878	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)	575		64,513	41
Communication Equipment (397)			6,246	42
SCADA Equipment (397.1)			158,269	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>20,196</b>	<b>0</b>	<b>523,801</b>	
<b>Total utility plant in service directly assignable</b>	<b>33,996</b>	<b>(11,093,055)</b>	<b>5,297,262</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>33,996</b>	<b>(11,093,055)</b>	<b>5,297,262</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		505,090	27
Fire Mains (344)			28
Services (345)		164,090	29
Meters (346)			30
Hydrants (348)		85,659	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>754,839</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>754,839</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>754,839</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		8,334,564	8,839,654 27
Fire Mains (344)			0 28
Services (345)	4,800	1,495,030	1,654,320 29
Meters (346)			0 30
Hydrants (348)		1,263,461	1,349,120 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>4,800</b>	<b>11,093,055</b>	<b>11,843,094</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>4,800</b>	<b>11,093,055</b>	<b>11,843,094</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>4,800</b>	<b>11,093,055</b>	<b>11,843,094</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	79,481	3.20%	5,398	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	142,678	4.40%	9,652	12
Diesel Pumping Equipment (326)	41,586	4.40%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	8,645	4.40%	1,058	15
<b>Total Pumping Plant</b>	<b>272,390</b>		<b>16,108</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	188,740	1.90%	6,603	19
Transmission and Distribution Mains (343)	1,156,890	1.30%	25,055	20
Fire Mains (344)	0			21
Services (345)	491,215	2.90%		22
Meters (346)	213,785	5.50%	70,123	23
Hydrants (348)	317,042	2.20%		24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					84,879	8
322					0	9
323					0	10
324					0	11
325					152,330	12
326					41,586	13
327					0	14
328					9,703	15
	0	0	0	0	288,498	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					195,343	19
343					1,181,945	20
344					0	21
345					491,215	22
346	13,800				270,108	23
348					317,042	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>2,367,672</b>		<b>101,781</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	2.90%		26
Office Furniture and Equipment (391)	49,134	5.80%	2,953	27
Computer Equipment (391.1)	39,530	26.70%	5,508	28
Transportation Equipment (392)	90,922	13.30%	18,851	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	40,146	5.80%	3,777	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	51,317	7.50%	4,344	33
Communication Equipment (397)	6,246	15.00%		34
SCADA Equipment (397.1)	129,239	9.20%	14,561	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>406,534</b>		<b>49,994</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,046,596</b>		<b>167,883</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>3,046,596</b>		<b>167,883</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>13,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,455,653</u>	
390					0	26
391					52,087	27
391.1					45,038	28
392	19,121		2,900		93,552	29
393					0	30
394	500		1,000		44,423	31
395					0	32
396	575		1,284		56,370	33
397					6,246	34
397.1					143,800	35
398					0	36
399					0	37
	<u>20,196</u>	<u>0</u>	<u>5,184</u>	<u>0</u>	<u>441,516</u>	
	<u>33,996</u>	<u>0</u>	<u>5,184</u>	<u>0</u>	<u>3,185,667</u>	
					0	38
	<u>33,996</u>	<u>0</u>	<u>5,184</u>	<u>0</u>	<u>3,185,667</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	111,632	20
Fire Mains (344)				21
Services (345)		2.90%	45,666	22
Meters (346)				23
Hydrants (348)		2.20%	28,738	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
331					0	16
332					0	17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
341					0	18
342					0	19
343				939,804	1,051,436	20
344					0	21
345	4,800			399,040	439,906	22
346					0	23
348				257,550	286,288	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>186,036</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>186,036</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>186,036</u></u>



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>4,800</u>	<u>0</u>	<u>0</u>	<u>1,596,394</u>	<u>1,777,630</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>4,800</u>	<u>0</u>	<u>0</u>	<u>1,596,394</u>	<u>1,777,630</u>
					0 38
	<u>4,800</u>	<u>0</u>	<u>0</u>	<u>1,596,394</u>	<u>1,777,630</u>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	52,180			<b>52,180</b>	<b>1</b>
February	53,402			<b>53,402</b>	<b>2</b>
March	58,627			<b>58,627</b>	<b>3</b>
April	56,108			<b>56,108</b>	<b>4</b>
May	52,996			<b>52,996</b>	<b>5</b>
June	64,808			<b>64,808</b>	<b>6</b>
July	68,489			<b>68,489</b>	<b>7</b>
August	73,743			<b>73,743</b>	<b>8</b>
September	73,522			<b>73,522</b>	<b>9</b>
October	62,461			<b>62,461</b>	<b>10</b>
November	58,503			<b>58,503</b>	<b>11</b>
December	59,280			<b>59,280</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>734,119</b>	<b>0</b>	<b>0</b>	<b>734,119</b>	
Less: Water sold				663,532	<b>13</b>
Volume pumped but not sold				<b>70,587</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>90%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				2,100	<b>16</b>
Volume related to equipment/system malfunction				2,764	<b>17</b>
Non-utility volume NOT included in water sales					<b>18</b>
Total volume not sold but accounted for				<b>4,864</b>	<b>19</b>
Volume pumped but unaccounted for				<b>65,723</b>	<b>20</b>
Percent of water lost				<b>9%</b>	<b>21</b>
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,392	<b>23</b>
Date of maximum: 9/24/2003					<b>24</b>
Cause of maximum:					<b>25</b>
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,281	<b>26</b>
Date of minimum: 12/25/2003					<b>27</b>
Total KWH used for pumping for the year				270,400	<b>28</b>
If water is purchased: Vendor Name: CITY OF APPLETON					<b>29</b>
Point of Delivery: COLLEGE AVE, SECOND STREET AND ONEIDA STREET					<b>30</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER #1 PUMP #1	BOOSTER #1 PUMP #2	BOOSTER #2 PUMP #1	<b>1</b>
Location	LILAS & 2ND	LILAS & 2ND	W COLLEGE AVE	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	<b>5</b>
Year Installed	1975	1975	1975	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	700	700	700	<b>8</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	<b>9</b>
Year Installed	1975	1975	1975	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	40	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER #2 PUMP #2	BOOSTER #3 PUMP #1	BOOSTER #3 PUMP #2	<b>14</b>
Location	W. COLLEGE AVE	FIRST ST & ONEIDA	FIRST ST & ONEIDA	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	<b>18</b>
Year Installed	1975	1993	1993	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	700	1,600	1,600	<b>21</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTORS	US MOTORS	<b>22</b>
Year Installed	1975	1993	1993	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	40	75	75	<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES</b>			<b>2</b>
<b>OR ELEVATED TANKS</b>			<b>3</b>
Type: R (reservoir), S (standpipe)			<b>4</b>
or ET (elevated tank)	ET		<b>5</b>
Year constructed	1975		<b>6</b>
Primary material (earthen, steel,			<b>7</b>
concrete, other)	STEEL		<b>8</b>
Elevation difference in feet			<b>9</b>
(See Headnote 3.)	175		<b>10</b>
Total capacity in gallons (actual)	500,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment			<b>13</b>
(gas, liquid, powder, other)			<b>14</b>
Points of application			<b>15</b>
(wellhouse, central facilities,			<b>16</b>
booster station, other)			<b>17</b>
Filters, type (gravity, pressure,			<b>18</b>
other, none)			<b>19</b>
Rated capacity of filter plant			<b>20</b>
(m.g.d.) (note: 1,200,000 gal/day			<b>21</b>
= 1.2 m.g.d.)			<b>22</b>
Is a corrosion control chemical			<b>23</b>
used (yes, no)?			<b>24</b>
Is water fluoridated (yes, no)?			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	19,724	0	0	0	19,724	1
P	D	6.000	16,727	0	0	0	16,727	2
M	D	8.000	36,278	0	0	0	36,278	3
P	D	8.000	209,209	14,799	0	0	224,008	4
M	D	10.000	22,156	0	0	0	22,156	5
P	D	10.000	6,641	2,568	0	0	9,209	6
M	D	12.000	50,393	0	0	0	50,393	7
P	D	12.000	39,977	2,183	0	0	42,160	8
M	D	16.000	33,637	0	0	0	33,637	9
P	D	16.000	26,170	0	0	0	26,170	10
Total Within Municipality			460,912	19,550	0	0	480,462	
M	D	8.000	5,752	0	0	0	5,752	11
P	D	8.000	2,304	0	0	0	2,304	12
M	D	10.000	3,101	0	0	0	3,101	13
M	D	12.000	3,977	0	0	0	3,977	14
M	D	16.000	1,313	0	0	0	1,313	15
Total Outside of Municipality			16,447	0	0	0	16,447	
Total Utility			477,359	19,550	0	0	496,909	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	3,642	0	0	0	3,642		1
P	1.000	92	274	20	0	346		2
M	1.500	94	0	0	0	94		3
M	2.000	145	0	0	0	145		4
P	2.000	10	1	0	0	11		5
P	4.000	45	0	0	0	45		6
P	6.000	117	5	0	0	122		7
P	8.000	42	1	0	0	43		8
P	10.000	8	0	0	0	8		9
P	12.000	3	0	0	0	3		10
<b>Total Utility</b>		<b>4,198</b>	<b>281</b>	<b>20</b>	<b>0</b>	<b>4,459</b>	<b>0</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,535	290	152	0	6,673	565	1
0.750	106	5	8	0	103	3	2
1.000	230	3	1	0	232	5	3
1.500	151	1	10	0	142	1	4
2.000	104	5	3	0	106	2	5
3.000	18	0	0	0	18	0	6
4.000	10	2	2	0	10	1	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>7,155</b>	<b>306</b>	<b>176</b>	<b>0</b>	<b>7,285</b>	<b>578</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,813	623	1	4	0	232	6,673	1
0.750	4	92	1	1	0	5	103	2
1.000	5	209	6	5	0	7	232	3
1.500	0	136	2	3	0	1	142	4
2.000	0	91	2	4	0	9	106	5
3.000	0	14	1	3	0	0	18	6
4.000	0	5	1	2	0	2	10	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>5,822</b>	<b>1,170</b>	<b>15</b>	<b>22</b>	<b>0</b>	<b>256</b>	<b>7,285</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	37				37	1
Within Municipality	1,010	36			1,046	2
<b>Total Fire Hydrants</b>	<b>1,047</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>1,083</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 286

Number of distribution system valves end of year: 1,108

Number of distribution valves operated during year: 213

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

Sales of water increased due to the implementation of the purchased water adjustment clause (PWAC) approved for service beginning December 20, 2002 (Docket 2310-AN-17).

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### Other Operating Revenues (Water) (Page W-04)

#### General footnotes

Public Fire Protection (Account 463) - The Sanitary District annually levies general property taxes to cover the public fire protection charges. In prior years, the amount levied has generally exceeded the calculation of public fire protection. The excess tax levied above the required public fire protection charge was recorded as non-operating revenues. In the past 2 years, due to the increase in wholesale water costs and the resulting increase in the public fire protection, the amount levied was not sufficient to cover the current year charges. Accordingly, the deficiency is shown as an adjustment to the public fire protection charge in schedule W-04.

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Purchased Water (602) - Increase in purchased water due primarily to the increase in charges from the City of Appleton (Docket 190-WR-109).

Maintenance of Mains (673) - Increase due to significant increase in water main breaks experienced during 2003.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Contributed Plant was removed from the beginning balances of Plant Financed by Utility or Municipality based on a ratio of the January 1, 2003 balances of account numbers 343, 345, and 348.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Contributed Plant was allocated from the beginning balances of Plant Financed by Utility or Municipality based on a ratio of the January 1, 2003 balances of account numbers 343, 345, and 348.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Accumulated depreciation on Hydrants (348) and services (345) exceed the book value of the related asset because of the implementation of Docket 05-US-105 which reclassified contributed assets. Since depreciation on this contributed plant from prior years remained with the utility financed cost portion, the Sanitary District reports negative book value. Per instructions of the PSC, this amount will be reclassified in 2004 upon approval of new docket.

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## WATER OPERATING SECTION FOOTNOTES

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### Pumping and Purchased Water Statistics (Page W-16)

**If Water Sold equals Total Annual Pumpage, please explain 0 utility-use or unaccounted-for water.**

Total annual pumpage was 734,058 while water sold was 663,131. Utility usage accounted for 4,864 with 66,063 unaccounted for.

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### Water Mains (Page W-21)

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

Main additions - 10553' of 8"

The Sanitary District constructed and assessed the construction cost back to property owners based on actual construction costs.

Main additions - 4246' of 8"; 2568' of 10"; and 2183' of 12"

Developers financed and installed the water mains and the dedicated the water mains to the Sanitary District.

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### Water Services (Page W-22)

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

Services Additions - 181 1" and 1 2"

The Sanitary District constructed and assessed the construction cost back to property owners based on actual construction cost.

Services Additions - 84 1"; 5 6"; and 1 8"

Developers financed the installation of services and dedicated the services to the Sanitary District.

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

One half of hydrants and valves were not operated during the year; the remaining are on schedule to be operated during the next year.

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